New Employer Workshop
Taxes & Regulations for New Employers

Presented By TRD Audit & Compliance Division

Revised 9/3/2020
Contacts

For questions about this workshop, please use the email address below:

New Business Email: New.Businesses@state.nm.us

Or contact the TRD Call Center at:
1-(866) 285-2996

For more information and links to other useful resources:

Business Registration Email: Business.Reg@state.nm.us

TAP Help Email: TRD-Tap: TechnicalHelp@state.nm.us

Levy Team Email: TRD: TRD-levy@state.nm.us

Lien Team Email: TRD: TRD-liens@state.nm.us

CRS Return Issues Email: CRS.TaxReturnHelp@state.nm.us

Business Tax Credit Issues Email: BusinessCredit.Mgr@state.nm.us

Policy Office Email: Policy.Office@state.nm.us
Taxation & Revenue Agenda

- NM State Withholding & Filing
- Calculation of NM Withholding
- NM Taxpayer Access Point (TAP)
Statute 7-3-3

If an employer withholds for federal income taxes, they must also withhold for state income taxes.

The employee completes a W-4 and the same information that is provided for federal withholding is used for state withholding.
Please Note: Employees should use the correct number of withholding allowances if using the pre-2020 W-4 forms because 2020 federal withholding tables continue to apply allowances for federal withholding calculations. Employees may continue to use any W-4 form for New Mexico withholding but the 2020 withholding tables in this publication should be used. There will be no adjustments due to the number of allowances for New Mexico withholding.

Starting tax year 2019, the Department started requiring electronic submittal of income and withholding information returns if you have 25 or more employees. The information is due at the end of January. Electronic submissions can be submitted using the Taxpayer Access Point at https://tap.state.nm.us

Publication FYI - 104 contains general information on New Mexico withholding tax and tables for the percentage method of withholding tax. Taxpayers should be aware that subsequent legislation, regulations, court decisions, revenue rulings, notices and announcements may affect the accuracy of its contents. Please call the Customer Assistance Center at 866-285-2996 or check the department’s web site at www.tax.newmexico.gov for more information.
New Mexico Filing & Payment Requirements

• Report the **Withholding Tax** on CRS-1 Form, same form as gross receipts

• **Apply for a CRS ID** with the NM Taxation & Revenue Department

• CRS-1 Report is due on the **25th of the month following** the end of the reporting period
# Due Dates

## DUE DATES FOR REPORTING AND PAYING CRS TAXES

### MONTHLY FILING STATUS

<table>
<thead>
<tr>
<th>Period Begins</th>
<th>Period Ends</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 1</td>
<td>January 31</td>
<td>February 25</td>
</tr>
<tr>
<td>February 1</td>
<td>February 28</td>
<td>March 25</td>
</tr>
<tr>
<td>March 1</td>
<td>March 31</td>
<td>April 25</td>
</tr>
<tr>
<td>April 1</td>
<td>April 30</td>
<td>May 25</td>
</tr>
<tr>
<td>May 1</td>
<td>May 31</td>
<td>June 25</td>
</tr>
<tr>
<td>June 1</td>
<td>June 30</td>
<td>July 25</td>
</tr>
<tr>
<td>July 1</td>
<td>July 30</td>
<td>August 25</td>
</tr>
<tr>
<td>August 1</td>
<td>August 31</td>
<td>September 25</td>
</tr>
<tr>
<td>September 1</td>
<td>September 30</td>
<td>October 25</td>
</tr>
<tr>
<td>October 1</td>
<td>October 31</td>
<td>November 25</td>
</tr>
<tr>
<td>November 1</td>
<td>November 30</td>
<td>December 25</td>
</tr>
<tr>
<td>December 1</td>
<td>December 31</td>
<td>January 25</td>
</tr>
</tbody>
</table>

### SEMIANNUAL FILING STATUS

<table>
<thead>
<tr>
<th>Period Begins</th>
<th>Period Ends</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 1</td>
<td>June 30</td>
<td>July 25</td>
</tr>
<tr>
<td>July 1</td>
<td>December 31</td>
<td>January 25</td>
</tr>
</tbody>
</table>

### QUARTERLY FILING STATUS

<table>
<thead>
<tr>
<th>Period Begins</th>
<th>Period Ends</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 1</td>
<td>March 31</td>
<td>April 25</td>
</tr>
<tr>
<td>April 1</td>
<td>June 30</td>
<td>July 25</td>
</tr>
<tr>
<td>July 1</td>
<td>September 30</td>
<td>October 25</td>
</tr>
<tr>
<td>October 1</td>
<td>December 31</td>
<td>January 25</td>
</tr>
</tbody>
</table>

If your due date falls on a legal state or national holiday or on a weekend, your return and payment due date will be extended to the next business day.

You are not penalized for reporting and paying early; however, you cannot file online until after the period you are filing ends.
Example 1

Weekly Pay Period
Single Filing Status
$500 gross pay

>Look-Up Tables on FYI-104
New Mexico State Wage Withholding Tax Tables for Percentage Method of Withholding
(For wages paid on or after January 1, 2020)

Table 1 - If the Payroll Period with Respect to an Employee is WEEKLY

<table>
<thead>
<tr>
<th></th>
<th>SINGLE person</th>
<th></th>
<th></th>
<th>MARRIED person</th>
<th></th>
<th></th>
<th>HEAD of HOUSEHOLD person</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>The amount of state tax withheld shall be:</td>
<td></td>
<td>The amount of state tax withheld shall be:</td>
<td></td>
<td>The amount of state tax withheld shall be:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>If the amount of wages is:</td>
<td>Not Over</td>
<td>$ 119</td>
<td>$ 0.00</td>
<td>Not Over</td>
<td>$ 238</td>
<td>$ 0.00</td>
<td>Not Over</td>
</tr>
<tr>
<td>But not over of excess over -</td>
<td>$ 225</td>
<td>$ 331</td>
<td>$ 1.80</td>
<td>3.2%</td>
<td>$ 225</td>
<td>$ 392</td>
<td>$ 1.7%</td>
</tr>
<tr>
<td>Over:</td>
<td>$ 331</td>
<td>$ 427</td>
<td>$ 5.10</td>
<td>4.7%</td>
<td>$ 331</td>
<td>$ 546</td>
<td>$ 7.54</td>
</tr>
<tr>
<td>But not over of excess over -</td>
<td>$ 427</td>
<td>$ 619</td>
<td>$ 9.70</td>
<td>4.9%</td>
<td>$ 427</td>
<td>$ 700</td>
<td>$ 14.77</td>
</tr>
<tr>
<td>Over:</td>
<td>$ 619</td>
<td>$ 927</td>
<td>$ 19.13</td>
<td>4.9%</td>
<td>$ 619</td>
<td>$ 1,008</td>
<td>$ 29.85</td>
</tr>
<tr>
<td>But not over of excess over -</td>
<td>$ 927</td>
<td>$ 1,369</td>
<td>$ 34.20</td>
<td>4.9%</td>
<td>$ 927</td>
<td>$ 1,469</td>
<td>$ 52.46</td>
</tr>
<tr>
<td>Over:</td>
<td>$ 1,369</td>
<td>and over</td>
<td>$ 55.88</td>
<td>4.9%</td>
<td>$ 1,369</td>
<td>$ 2,162</td>
<td>$ 86.38</td>
</tr>
<tr>
<td>But not over of excess over -</td>
<td>$ 1,369</td>
<td>and over</td>
<td>$ 55.88</td>
<td>4.9%</td>
<td>$ 1,369</td>
<td>$ 2,162</td>
<td>$ 86.38</td>
</tr>
</tbody>
</table>

Note: The values in the table are subject to change and should be verified with the latest official publication.
Example 1

1. Filing: Weekly Pay Period, Single Filing status
2. Tax Withholding Table Percentage Method
   \((\$500 - \$427 = \$73)\)
3. Take the \$73 and multiply it by 4.9%
   \((\$73 \times 0.049 = \$3.577 \text{ (round up to } \$3.58))\)
4. Find the tax withheld from the Single Weekly Table of \$427, but not over \$619 row
5. Add the tax withheld amount to the figured amount in line 3
   \((\$9.70 + \$3.58 = \$13.28)\)
Example 2

Semi-Monthly Pay Period
Head of Household
$14,700

> Look-Up Tables on FYI-104
### Table 3 - If the Payroll Period with Respect to an Employee is **SEMI-MONTHLY**

<table>
<thead>
<tr>
<th>(a) SINGLE person</th>
<th>(b) MARRIED person</th>
<th>(c) HEAD of HOUSEHOLD person</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>If the amount of wages is:</strong></td>
<td><strong>The amount of state tax withheld shall be:</strong></td>
<td><strong>The amount of state tax withheld shall be:</strong></td>
</tr>
<tr>
<td>Not Over</td>
<td>$258</td>
<td>$0.00</td>
</tr>
<tr>
<td>Over:</td>
<td>But not over:</td>
<td>of excess over -</td>
</tr>
<tr>
<td>$258</td>
<td>$258</td>
<td>$0.00</td>
</tr>
<tr>
<td>$488</td>
<td>$488</td>
<td>$3.90</td>
</tr>
<tr>
<td>$717</td>
<td>$717</td>
<td>$11.23</td>
</tr>
<tr>
<td>$925</td>
<td>$925</td>
<td>$21.02</td>
</tr>
<tr>
<td>$1,342</td>
<td>$1,342</td>
<td>$41.44</td>
</tr>
<tr>
<td>$2,008</td>
<td>$2,008</td>
<td>$74.10</td>
</tr>
<tr>
<td>$2,967 and over</td>
<td>$2,967 and over</td>
<td>$121.06</td>
</tr>
</tbody>
</table>

**Highlighted Row:**
- $4,555 and over $187.17 + 4.9% $4,555
Example 2

1. Filing: Semi-Monthly Pay Period, Head of Household
2. Tax Withholding Table Percentage Method
   \[ ($14,700 - $4,555 = $10,145) \]
3. Take the $10,145 and multiply it by 4.9%
   \[ ($10,145 \times 0.049 = $497.105 \text{ (round up to $497.11)}) \]
4. Find the tax withheld from the Head of Household Semi-Monthly Table amount over $4,555 row
5. Add the tax withheld amount to the figured amount in line 3
   \[ ($187.17 + $497.11 = $684.28) \]
<table>
<thead>
<tr>
<th>Location Name</th>
<th>Location Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Albuquerque</td>
<td>02-100</td>
</tr>
</tbody>
</table>

**CRS Form**

GRT Formula (Columns): \((D - E) \times G = H\)

<table>
<thead>
<tr>
<th>Printed Name</th>
<th>Owner Signature (must be listed on the CRS acct)</th>
</tr>
</thead>
<tbody>
<tr>
<td>John Smith</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Phone Number</th>
<th>CRS Number</th>
<th>Title of Signer</th>
</tr>
</thead>
<tbody>
<tr>
<td>505-841-6200</td>
<td>03-220686-00-0</td>
<td>owner</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date Filed</th>
<th>Beginning Period Date</th>
<th>Ending Period Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>2/18/2020</td>
<td>1 1 20</td>
<td>1 31 20</td>
</tr>
</tbody>
</table>

Enter the amount withheld here: 20.00

Total the amount from all lines (if applicable) here: 20.00
If you have a TAP account enter your login information here.

If you do not have a TAP account click here to apply for one.
16

FILING ON TAP

GRT HERE

COMPENSATING

WITHHOLDING

BUSINESS CREDITS
**ANNUAL SUMMARY OF WITHHOLDING TAX FOR CRS-1 FILERS**

Who Must Complete This Form: Employers, payers and gambling establishment operators who withhold a portion of New Mexico income tax from salaries or wages, from pension or annuity income, or from gambling winnings, may use Form RPD-41072, Annual Summary of Withholding Tax for CRS-1 Filers, to reconcile the total amounts shown as withheld on annual statement of withholding information returns furnished to witheldees (Federal Forms W-2, W-2G or 1099-R) with the total tax withheld and paid to New Mexico on CRS-1 returns. Do not include tax withheld from oil and gas proceeds or tax withheld by pass-through entities required to withhold from a non-resident owner’s share of net income. Remitters of oil and gas proceeds should refer to Form RPD-41283, Annual Summary of Oil and Gas Proceeds Withholding Tax.

Form RPD-41072 should be completed on or before the last day of February of the year following the calendar year in which the tax was withheld. If you file a wage and contribution report, ES903, to the New Mexico Workforce Solutions Department, or New Mexico Form TRD-31109 to the New Mexico Taxation and Revenue Department (TRD), this form is not required to be submitted to TRD. Retain Form RPD-41072 in your records. Mail the form to New Mexico Taxation and Revenue Department, P.O. Box 25128, Santa Fe, NM 87504-5128. For assistance call (505) 476-3683.

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**PART I. Business Information**

**PLEASE TYPE OR PRINT**

<table>
<thead>
<tr>
<th>NAME</th>
<th>N.M. CRS ID NUMBER</th>
<th>REPORTING YEAR</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>STREET / BOX</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>CITY, STATE, ZIP</th>
</tr>
</thead>
</table>

**CRS-1 FILING FREQUENCY (Check one)**

- Monthly
- Quarterly
- Semiannually

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**PART II. Schedule of New Mexico Income Tax Withheld and Reported on Form CRS-1 (See instructions.)**

<table>
<thead>
<tr>
<th>MONTH</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.January</td>
<td>5.May</td>
</tr>
<tr>
<td>2.February</td>
<td>6.June</td>
</tr>
<tr>
<td>3.March</td>
<td>7.July</td>
</tr>
<tr>
<td>4.April</td>
<td>8.August</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>MONTH</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>9.September</td>
<td></td>
</tr>
<tr>
<td>10.October</td>
<td></td>
</tr>
<tr>
<td>11.November</td>
<td></td>
</tr>
<tr>
<td>12.December</td>
<td></td>
</tr>
</tbody>
</table>
Contacts

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Lien Team Email: TRD: TRD-liens@state.nm.us

CRS Return Issues Email: CRS.TaxReturnHelp@state.nm.us

Business Tax Credit Issues Email: BusinessCredit.Mgr@state.nm.us

Policy Office Email: Policy.Office@state.nm.us
Thank you for watching.
STATE OF NEW MEXICO

Workers’ Compensation Administration

ONE TEAM | ONE GOAL
A Better New Mexico for Workers and Employers
Who Are We?

- Agency of New Mexico State Government

MISSION

To assure the quick and efficient delivery of indemnity and medical benefits to injured workers at a reasonable cost to employers.
What Do We Do?

- Administer and regulate the Workers’ Compensation law
- Enforce the insurance coverage requirements of the law
- Educate and provide information
- Dispute Resolution – WCA has its own court system
Services We Provide for Employers and Workers

- **Ombudsman Program**
  Inform and educate clients about work comp

- **Safety Program**
  Provide safety services for employers

- **Early Return to Work initiative**
  Educate workers and employers on benefits of returning injured workers back to work ASAP

- **Extensive website**

- **Publications including annual report**

- **Seminars**
What Is Workers’ Compensation?

- “No Fault” system
  - Minimizes litigation costs
  - Provides the quick and efficient delivery of indemnity and medical benefits to injured worker at a reasonable cost to employer
- Values the employer-employee relationship
- An effective alternative to liability and a lawsuit
Benefits of Workers’ Compensation

- Workers’ compensation benefits BOTH the employer and the worker:

  **Benefits to Worker**
  - Will receive benefits no matter who or what caused the accident
    - Healthcare costs
    - Possible indemnity pay to substitute for lost wages
Benefits of Workers’ Compensation (continued)

- **Benefits to Employer**
  - Employer costs are predictable
    - Cost of premium only
    - Insurer pays medical benefits and indemnity benefits, if necessary
  - “Exclusive Remedy” – protection from being sued
Employers Required To Have Workers’ Compensation Insurance

- Employers with 3 or more employees – coverage is required
- Employers with fewer than 3 employees – coverage is voluntary
- Construction trades – ALL employers engaged in CID licensed activities – coverage is mandatory regardless of the number of employees
- Exceptions: (coverage is voluntary) -
  - Real estate salespersons
  - Domestic workers
Why Get Coverage?

- For most employers, **IT’S THE LAW!**

  (If you fall within the parameters just mentioned, this is why you should get coverage.)

- OTHER REASONS:
  - It’s prudent
    - It’s good for business
    - It protects you! It protects your workers!
Employee or Independent Contractor?

- If you need help in your business even for one day, you might be an employer.
  - Part time
  - Seasonal
  - Temporary
The Issue Is...

- What is the working relationship between you and the other person?
  - Who controls the time, location and manner of work?
  - Who owns the work station, equipment, supplies?
  - Do you provide fringe benefits?
  - A 1099 does NOT mean someone ISN’T an employee

- IRS has a checklist (www.irs.gov) – *only a guide*
Employee or Independent Contractor?  *continued*

- Why is this important?

- Your **LIABILITY** or **EXPOSURE** to risk.

- The other party can sue or take legal action against you.
Naughty Tactics – Don’t Do These!

Occasionally, employers may try to circumvent the workers’ compensation system using some or all of these tactics:

- Paying workers in cash “under the table”
- Misclassifying workers as independent contractors when they are truly employees
- Giving workers 1099 tax forms
- Getting workers to sign waivers
- Being dishonest when a compliance officer calls

These actions, if used to get around the coverage requirement, are improper and do not protect you from liability.

LIABILITY IS RISK
Cost of Insurance

- Cost is determined by 3 factors:
  1. What industry are you in?
     - Dollars per hundred dollars of payroll.
  2. What is your actual payroll?
     - Will be audited at end of year;
     - May include “independent contractors” if the insurance carrier considers them employees.
  3. Your experience modifier or accident history.

**IT PAYS TO BE SAFE!**
Where To Buy Coverage

- Any insurance agency licensed to sell commercial lines.

- **Three types of coverage:**
  1. Conventional coverage – voluntary market;
  2. Assigned Risk Pool – for high risk employers, costs more;
  3. Self-insurance – for larger companies, businesses with similar activities, and governmental entities
Watch out for Scams!

- When insurance market gets tight:
  - Companies may try to sell you an “alternative” to workers’ compensation insurance.

- LAW IS SPECIFIC – If you are an employer subject to the Act, you need **workers’ compensation** insurance.
How Can You Save Money on Premiums?

- **Safety! Safety! Safety!**
  - Stop accidents before they happen;
  - Provide safety training;
  - Provide safety equipment;
  - Show safety training videos.
- Do whatever it takes to have a safe workplace.
- WCA provides free safety assistance and return-to-work help to employers.
- Have a Return-to-Work program.
- Make every reasonable effort to accommodate light duty restrictions.
Employer Responsibilities

- Purchase a workers’ compensation policy;
- Post WCA Poster and Notice of Accident forms in a conspicuous place;
- Decide on healthcare provider selection and inform employees of decision;
- Conduct annual safety inspections (if more than $15,000 annual premium);
- Pay quarterly Workers’ Compensation Fee
- Enforce a drug/alcohol free workplace and notify employees of the policy

See WCA Employer Guidebook for more info.
Here’s where you fill in your insurance carrier information
NOTICE OF ACCIDENT OR OCCUPATIONAL DISEASE DISABILITY
NOTIFICACIÓN DE ACCIDENTE O ENFERMEDAD DE OFICIO

In accordance with New Mexico law, Section 52-1-29, Section 52-1-45 and Section 53-1-40, NMSA 1978, NMAC 11.4.4.11
Conforme a la Ley de la Comisión de los Trabajadores, Sección 52-1-29, Sección 52-1-45 y Sección 53-1-40, NMSA 1978, NMAC 11.4.4.11

Was involved in an on-the-job accident or was disabled
Me lastimé en un accidente en el trabajo o fui incapacitado

I, ___________________________________________ (name of employee/nombre del empleado)
Yo, ___________________________________________
by an occupational disease at approximately ____________________________ on ___________
por enfermedad de oficio aproximadamente (mes/año/hora) el _____________
What happened?
¿Qué ocurrió?

Employee's social security number: ____________________________
Número de seguro social del empleado: ____________________________
Where did the accident occur?
¿Dónde ocurrió el accidente?

Worker's initials: ____________________________
Primeros nombres del trabajador: ____________________________

To be completed by Employer:
Para cumplimentar por el empleador:

Yes No
Sí No

If Yes, Employer has right to change health care provider after 60 days.
Si Sí, el empleador tiene derecho a cambiar de proveedor de atención médica después de 60 días.

If No, Employer has right to change health care provider after 60 days.
Si No, el empleador tiene derecho a cambiar de proveedor de atención médica después de 60 días.

Worker's initials: ____________________________
Primeros nombres del trabajador: ____________________________

Form NOA-1 (11/18)
Formulario NOA-1 (11/18)

Worker
Trabajador

For emergency medical care, go to any emergency medical facility.
Para emergencias médicas vaya a cualquier clínica / hospital.

Workers and Employers with questions about workers' compensation may contact an Ombudsman at any New Mexico Workers' Compensation Administration office for information and assistance. The offices are open Monday through Friday, 8 a.m. to 5 p.m., except holidays.
Los trabajadores y empleadores con preguntas acerca de la compensación de los trabajadores pueden comunicarse con un ombudsman ("omnívoco") a cualquier oficina de la Administración de la Compensación de los Trabajadores para información y asistencia. Las oficinas están abiertas desde las ocho de la mañana hasta las cinco de la tarde de lunes a viernes, con excepción de días festivos.

Statewide Helpline — Línea de Asistencia
1-866-WORKOMP / 1-866-967-5667
toll free — llamada sin costo de larga distancia
New Mexico Workers' Compensation Administration
PO Box 27198, Albuquerque, NM 87125

Allequippa: (505) 841-6000 | Farmington: (505) 569-7474 | Hobbs: (505) 367-3429
Albuquerque: (505) 569-7474 | Espanola: (505) 367-3429 | Roswell: (505) 623-3947
Las Cruces: (575) 542-0246 | Las Vegas: (505) 414-0251 | Santa Fe: (505) 476-7261

https://workerscomp.nm.gov

Rev 11/18
Posters Are Free!

- All government-mandated posters are free.
- Poster companies will try to persuade you to buy all-in-one posters.

- **DO NOT FALL FOR IT!**

- Posters and Notice of Accident forms are DOWNLOADABLE from WCA website.
  
  (https://workerscomp.nm.gov)
Health Care Provider Selection

- There is a process for selecting a health care provider for injured workers.
- Discuss with your insurer how health care will be provided after emergency care.
- Employers should notify their workers in writing of the decision prior to any accident occurring, or as soon as possible following injury.
- Look in your insurance policy packet, or consult with your carrier for insurer recommendation.
What to Do After an Accident

- Get immediate emergency care!
- Notify your insurer within 72 hours. They will explain process
- Help the injured worker through process
- Have worker return under employer’s return-to-work policy
- Contact a WCA ombudsman
Workers’ Compensation Fee

- Fee paid to the NM Taxation and Revenue Department using WC-1 form.
- Paid by all employers who fall under the Workers’ Compensation law.
  - Any employer *required* to carry workers’ compensation insurance; or
  - Any employer who *voluntarily* carries workers’ compensation insurance.
Workers’ Compensation Fee (continued)

- Fee is paid by employer:
  - $4.30 per employee per quarter;
  - Based on the number of employees on last working day of the quarter;
  - $2.00 of the $4.30 quarterly is deducted from employee payroll.

This is NOT the same as your insurance premium.

- Fee funds WCA operations.
  - Allows WCA to provide free services.
Workers’ Comp and Intoxication

- NM law §52-1-12.1 provides for a reduction in WC indemnity benefits proportional (10%-90%) to the degree the worker’s intoxication contributed to the incident causing injury or death.

- Employers cannot claim a reduction if:
  1. Employer knew of impairment but allowed worker to remain on the job.
  2. Employer does not have and follow a written drug and alcohol-free workplace policy.
  3. Worker was not informed of and signed on to the policy.

- Does not affect medical benefits.
- Does not affect death benefits for survivors.
Uninsured Employers’ Fund

- This should **NEVER, NEVER** happen to you!
- If a worker is injured at work and the employer is illegally uninsured, the **UEF** will pay the worker’s benefits and then go after the employer for the full cost paid in benefits to the injured worker, **plus** penalty and interest.
- Penalty required by law: 15% to 50% of benefits paid to worker.
Contact Information

- Albuquerque: 505-841-6000 or toll free at 1-800-255-7965
- Ombudsman: 1-866-967-5667

*(service available in all of our field offices)*

**Six Field Offices**

- Hobbs: (575) 397-3425
- Farmington: (505) 599-9746
- Las Cruces: (575) 524-6246
- Las Vegas: (505) 454-9251
- Roswell: (575) 623-3997
- Santa Fe: (505) 476-7381
Helpful Websites

- N.M. State Government Home Page
  http://www.newmexico.gov

- N.M. Workers’ Compensation Administration
  https://workerscomp.nm.gov

- N.M. Department of Workforce Solutions
  https://www.dws.state.nm.us

- N.M. Environment Department – OSHA

- U.S. Department of Labor
  https://www.dol.gov

- New Mexico Business Portal
  http://businessportal.nm.gov

- Small Business Development Centers
  http://www.nmsbdc.org
QUESTIONS?

THANK YOU FOR COMING!

*Please turn in your evaluation forms*